

House Bill 154

By: Representatives Blackmon of the 146th, Harrell of the 106th, Williamson of the 115th, and Carson of the 46th

**A BILL TO BE ENTITLED
AN ACT**

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use taxes, so as to change certain definitions regarding such taxes; to provide an effective
3 date; to repeal conflicting laws; and for other purposes.

4 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

5 **SECTION 1.**

6 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
7 taxes, is amended in Code Section 48-8-2, relating to definitions regarding such taxes, by
8 revising paragraph (4) as follows:

9 "(4) 'Business' means any activity engaged in by any person or caused to be engaged in
10 by any person with the object of direct or indirect gain, benefit, or advantage."

11 **SECTION 2.**

12 This Act shall become effective upon its approval by the Governor or upon its becoming law
13 without such approval.

14 **SECTION 3.**

15 All laws and parts of laws in conflict with this Act are repealed.